

Key Compliance Requirements (Common to Many States)

Here are requirements you'll commonly see in various states. Your certificate must adhere to these to be accepted:

- Must be **signed** by an authorized representative.
- Must include the **business or entity name** matching the name of the customer account.
- Must show the **address** of the exempt entity.
- Must list the **exemption / resale / seller permit number** or other state-issued ID.
- Must specify the **type of exemption** (resale, nonprofit, government, manufacturing, etc.), or reason under which the exemption applies.
- Must have dates: when it begins / effective, and if applicable, when it expires.
- Must be for the correct **jurisdiction / state** (sometimes local jurisdiction rules as well).
- Must be **legible**; all required fields must be filled in.
- Must be properly **filled out and not altered**. Sometimes blank or generic forms might be acceptable if signed; other times specific state forms are required.
- Sometimes “blanket” certificates (those used for multiple purchases over time) are allowed, but states vary on how often they must be renewed or updated.

Examples / Links for Specific States

Below are a few states, with their particular requirements and where to find the official forms; you can use these as reference to tailor your instructions or validate certificates.

State	Key Requirements / Notes	Official Source / Form
New York	NY has specific exemption / resale certificates such as ST-120 (Resale Certificate), ST-119.1 , etc. The certificate must reference the correct exemption type and have required info. NY Tax Department	NY Dept. of Taxation & Finance – <i>Sales Tax Exemption Documents</i> NY Tax Department

State	Key Requirements / Notes	Official Source / Form
California	Uses specific sample exemption / resale / use certificates. Look at the CDTFA regulations for acceptable format. Must comply with state regulations for resale certificates. CDTFA	California CDTFA – <i>Certificates Used in Sales & Use Tax Regulations</i> CDTFA
Uniform Multistate / Resale Certificate	Some states accept the <i>Uniform Sales & Use Tax Resale Certificate – Multijurisdiction</i> . Must include purchaser’s name, address, signature, state registration or permit number, business description, etc. For many states, resale certificates are the main type of exemption. MTC	Multistate Tax Commission (Uniform Resale Certificate) MTC

Compliance checklist (what we’ll validate)

- **Signature required** on almost all state forms (digital OK if the state allows).
Examples: California CDTFA-230 explicitly requires a signature; New York ST-120 includes a signed certification; Texas Form 01-339 must be “properly completed,” which includes signature; **Florida is the notable exception**—its Annual Resale Certificate no longer requires a signature. [Florida Dept. of Revenue+4CDTFA+4CDTFA+4](#)
- **Entity name & address** match the customer account.
- **Permit/registration #** when the state requires it (varies by state).
- **Exemption type** (resale, nonprofit, manufacturer, etc.) is stated and applicable.
- **Dates** (effective/expiration) when required.
- **State/jurisdiction** is correct (some states don’t accept out-of-state forms; many do).
- **Blanket certificates** are OK in most states; keep on file and renew per state rules. (SST member states accept the Streamlined certificate; see below.) [Default+1](#)

One-click resources that cover all states

Use these as the “master references” behind your intake process:

- **Streamlined Sales Tax (SST) Certificate of Exemption** — accepted by **all 24 SST member states** (single multistate form + instructions). [Default+1](#)
- **Multistate Tax Commission (MTC) Uniform Resale Certificate (Multijurisdiction)** — widely accepted in non-SST states (read each state’s footnotes/limits inside the PDF). [MTC+1](#)
- **State-by-state guide (forms, renewal rules, links)** — consolidated index maintained with Sales Tax Institute data. (Handy when you need the exact form link for a specific state.) [Avalara+1](#)

Quick links + notes for high-volume states (examples)

- **California** — CDTFA-230 (General Resale Certificate). Digital signatures permitted if they meet CA Gov. Code §16.5. [CDTFA+1](#)
- **New York** — ST-120 Resale Certificate (single-use or blanket). Must be properly completed and provided within 90 days. [NY Tax Department+1](#)
- **Texas** — 01-339 Resale Certificate; sellers must retain a properly completed form for 4 years. [Texas Comptroller+1](#)
- **Florida** — Annual Resale Certificate (seller can keep a copy or verify online; **signature requirement discontinued**). [Florida Dept. of Revenue+1](#)
- **Utah** — TC-721 (and TC-721G for government/charitable). **Signature required**; signer must check the applicable basis box. [Utah State Tax Commission+1](#)
- **Washington** — uses a **Reseller Permit** rather than a classic resale “certificate;” suppliers should verify the permit via WA DOR. [Washington Department of Revenue+1](#)
- **Arizona** — Form 5000A (Resale Certificate). [Arizona Department of Revenue](#)
- **Illinois** — CRT-61 (Certificate of Resale). [Illinois Department of Revenue](#)
- **Massachusetts** — ST-4 (Resale). [Mass.gov+1](#)
- **Pennsylvania** — REV-1220 (Exemption Certificate). [Pennsylvania Government](#)
- **Virginia** — ST-10 (Resale). [Virginia Tax](#)
- **Colorado** — CO eliminated DR-0563; follow current DOR guidance (verify licenses/validity; see DOR update). [Colorado Department of Revenue+1](#)

B) SST member states (accept SST Exemption Certificate)

All of these accept the SST certificate; use the SST Exemptions page for the form + instructions. [Default](#)

Full Members (24):

AR, GA, IN, IA, KS, KY, MI, MN, NE, NV, NJ, NC, ND, OH, OK, RI, SD, **UT**, VT, **WA**, WV, WI, WY.
[Default](#)

(Associate Member: **TN**. For Tennessee, confirm current acceptance/limitations—use SST site as the canonical reference.) [Default](#)

SST Exemption Cert & instructions: (central resource) [Default](#)

C) Non-SST (or special-case) state links & notes (seller-friendly picks)

These are the states where you'll most often collect a **state-specific** document or verify a **permit**. Use these links in your intake UI as the “official source” button next to the file upload:

- **Arizona** — Form **5000A (Arizona Resale Certificate)** (official PDF). [Arizona Department of Revenue](#)
Reference page (context/updates). [Arizona Department of Revenue](#)
- **California** — **CDTFA-230 (General Resale Certificate)** (official PDF) + Pub 103 (how/when it's valid). [CDTFA+1](#)
- **Colorado** — DOR **revised exemption forms** guidance (MTC Uniform Resale Certificate expressly noted as an option). [Colorado Department of Revenue](#)
Background/workgroup note on eliminating older forms (DR-0563, etc.). [Colorado Department of Revenue](#)
- **Florida** — **Annual Resale Certificate** (no signature required; verify status online or keep a copy). [Florida Dept. of Revenue+1](#)
- **Illinois** — **CRT-61 (Certificate of Resale)** (official PDF + instructions page). [Illinois Department of Revenue+1](#)
- **Massachusetts** — **ST-4 (Resale Certificate)** (official PDF + DOR forms list). [Mass.gov+1](#)

- **New York — ST-120 (Resale Certificate)** (fill-in PDF) + bulletin (properly completed within 90 days). [NY Tax Department+1](#)
NY “Sales tax exemption documents” hub (form index). [NY Tax Department](#)
- **Pennsylvania — REV-1220 (Exemption Certificate)** (official PDF) + state help guide. [Pennsylvania Government+1](#)
- **Texas — 01-339 (Resale Cert.)** (official PDF) + forms hub. Retain a “properly completed” cert. [Texas Comptroller+1](#)
- **Virginia — ST-10 (Resale)** (official PDF). [Virginia Tax](#)
- **Washington — Reseller Permit** (not a classic resale “certificate”) + **verification tools** (single lookup or bulk). Require permit # and verify. [Washington Department of Revenue+2](#)
[Washington Department of Revenue+2](#)

For **HI / NM / AK / MT / OR**:

- **HI** (GET), **NM** (GRT) use different frameworks; sellers typically capture a state-specific form/number for resale.

AK / MT / OR have **no statewide sales tax** (local taxes or use tax rules may still apply; state-specific documentation required, as applicable).